



AGENCY FOR INTERNATIONAL DEVELOPMENT

30-Day Notice of Proposed Information Collection for Foreign Tax Reporting by Assistance Recipients

AGENCY: U.S. Agency for International Development.

ACTION: Notice of public information collection.

SUMMARY: The U.S. Agency for International Development (USAID) seeks Office of Management and Budget (OMB) approval for the information collection described below. In accordance with the Paperwork Reduction Act of 1995, USAID requests public comment on this collection from all interested individuals and organizations.

DATES: Submit comments on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to <https://www.reginfo.gov/public/do/PRAMain>. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Kelly Miskowski, at (202) 916-2752 or via email at polycymailbox@usaid.gov.

SUPPLEMENTARY INFORMATION:

USAID previously published a Notice of Public Information

Collection in the **Federal Register** on February 22, 2022 at [87 FR 9563](#) allowing for a 60-day public comment period.

This Federal Register Notice was for a reinstatement of OMB approval number 0412-0510 with changes. This approval covers USAID's Standard Provisions in USAID Grants and Cooperative Agreements to Non-Governmental Organizations. One of these provisions is entitled "REPORTING HOST GOVERNMENT TAXES (DECEMBER 2014)."

Subsequent to this publication, USAID published a proposed information collection in the **Federal Register** on April 12, 2022 at [87 FR 21606](#) allowing for a 60-day public comment period. This 60-day Notice amended and updated the information collection as to the "REPORTING HOST GOVERNMENT TAXES" due to changes to the text of this provision.

In response to this Notice, one respondent submitted a comment indicating that one hour annual burden per respondent is insufficient as it varies substantially by project and that prime recipients must collect this information from subrecipients which adds burden.

Additionally, projects which occur in multiple countries have even more burden. USAID disagrees that one hour is an inaccurate estimate. As the commenter notes, the burden varies between instruments. USAID solicited estimates from various field offices which resulted in an overall average of approximately one hour. As such, no changes have been made to the burden estimate.

The purpose of this notice is to allow an additional 30 days for public comment. Comments are requested concerning: (a) whether the proposed collection of information is necessary for the proper performance of functions of the agency, including the practical utility of the information; (b) the accuracy of USAID's estimate of the burden of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on respondents.

All comments must be in writing and submitted through the method(s) specified in the Addresses section above. All submissions must include the information collection title. Please include your name, title, organization, postal address telephone number, and email address in the text of the message. Please note that comments submitted in response to this Notice are public record. We recommend that you do not submit detailed personal information, Confidential Business Information, or any information that is otherwise protected from disclosure by statute.

USAID will only address comments that explain why the proposed collection would be inappropriate, ineffective, or unacceptable without a change. Comments that are insubstantial or outside the scope of the notice of request for public comment may not be considered.

OMB No: 0412-0510

Form: No Form associated with this collection.

Title of Information Collection: United States Agency for International Development (USAID) Automated Directives System (ADS) Chapter 303 Standard Provisions Information Collection

Type of Review: Revision of a currently approved collection

Purpose:

The Foreign Tax Reporting collection is needed to comply with current statutory requirements. Sec. 7013, Pub. L. 116-260, 143 Stat. 1182, the annual Department of State, Foreign Operations, and Related Programs Appropriations Act (SFOAA), and similar provisions in prior years' SFOAAs, mandate that agencies take certain actions to prevent taxation of assistance provided with funds appropriated in an SFOAA, or to obtain full reimbursement of all taxes paid. Since 2003, USAID has required these reports in its grants and cooperative agreements and recently received approval for this collection as part of an omnibus approval to the ADS 303 Standard Provisions Information Collection. The reporting requirement was revised in 2014 (in Sec. 7013, Pub. L. 113-76, 128 Stat. 5) to redefine the taxes that must be reported. Due to updates to the language of the SFOAA, the provision entitled "REPORTING HOST GOVERNMENT TAXES" was revised in December 2022 resulting in

a change to the information collection associated with this provision.

Respondents: U.S. and foreign recipients of direct grants and cooperative agreements carrying out their award activities overseas.

Estimated Number of Annual Responses: 4,800

Annual burden hours per respondent: 1

Estimated Number of Annual Burden Hours: 4,800

Mark Walther,

Senior Procurement Executive,

U.S. Agency for International Development.

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